App E IX 4

Previous References (1945-46 nil)

File No 107-45

Serial Nos 48-49

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos - two

Part B for Magistrate

SUBJECT

Levy of the terminal tax on Cocoa-nuts and copra exported out of the Tuticorin town municipality

& 12708 - 15/5/46

To D C Tuticorin

Issues instructions in regard to the

PB

67757/R

C F 69]

Continuation Sheet | File No / Current No | of | Page

Letter No A6 C2193 (illegible) 12 August [illegible] Finance [illegible] Regarding Govt to the levy of Terminal tax on Cocoanut & copra exported not upto limits of Govt monopoly.

1) Mr. D.J. Neumann's representation to the Restriction upto Govt monopoly to levy a Terminal tax on Cocoanuts at Re 0-0-3 per lb and on Copra at Re 0-1-0 per lb of 96½ lbs

2) There is already an octroi duty on the lb on these articles yet, to think of ~~an amount~~ a Terminal tax is too much.

Revised proposal

29/4 3) The Comptroller has suggested the levy of octroi on cocoanuts, copra & gingelly ~~[illegible]~~ as it may be ascertained as to why a Terminal tax should be levied only on the two commodities while octroi is levied on other articles. Only octroi may not be levied as suggested by the Comptroller

8/8/45

4) Subject to a D.O. to the [illegible]

17/5

5) [illegible] 17/5/45

L 11462 — 8.26 5 45 — 2 [illegible]

Makes certain enquiries

6) Reply [illegible] 11/5/45

28/5

WD 02139—GPB—20 000—26 2 45

C T 69] 6775 1174

Continuation Sheet | File No / Current No | of | Page

From the D.C. Trincomalee
No A6e-193/44 of 9/8/45
Furnishes certain information
subject.

The reasons as to why the Trincomalee Municipal council propose to levy a Terminal Tax of 3 pies per Railway maund on coconuts and of Re 0-1-0 per maund of 96½ lbs on copra are given in the D.C's report now received.

In the circumstances stated, the proposal to levy Terminal Tax on the articles at the rates referred to is submitted for orders with reference to para 3 supra.

M.a. 29/8/45 A Draft letter calling for further information is put up.

D. issue
for
10/11/46

To,
The D.C. Trincomalee
No 6-925 of 8-10-46
calls for certain information

CL REV SECTT

1174/L ✓ 6513

Letter No A6 C 2193/44-45 dt 12-3-46 from the Dy Comr Tumkur Dt, furnishing the information

7) A list of articles on which octroi is levied in the Tiptur Town mcpty & the income derived therefrom for the last three years is contained in the statement flagged "B" From the statement it is seen that the income in this behalf is on the increase

It is stated that terminal tax ~~on exports of Copra & Cocoanuts~~ is proposed to be levied on exports of Copra & Cocoanuts on which no octroi is ~~being~~ levied

It is also reported that no objections have been received in response to the notification calling for objections for the proposed levy & enhancement of toll

"K" The enhancement of the toll has been sanctioned in GO No L 8260/mcl 110-44-41 dt 20-2-45

~~Actn~~ Action is stated to have been taken on all the points suggested by the Asst Comptroller for improving the finances of the mcpty

The Dy Comr requests sanction to levy terminal tax on Copra & Cocoanuts exported from out of the town both by Road & Rail

Subd for orders

1118 6/4 12) octroi is levied on the several articles specified in Stmt B in the Tiptur Municipality No octroi

6513

as levied on coconuts & dry coconut. Its levy was suggested to the Nl cl by the Post Comptroller

(iii) The Nl cl of Septim while considering the subject, have suggested that a terminal tax (not a tax) be levied on the copra & coconuts (vide sec 61(b)(v) of the Nl Act) & under sec 61 (b) (iv) & (v) of the Nyme Tumpths Act 1933, it is laid down in the proviso that the terminal tax and an octroi shall not be in force in any city at the same time.

(iv) This was pointed out to the Nl cl but they say that the conditions required for sec 61(a) & (b)(v) of the Act are satisfied. This is not correct.

(v) The proposal made by the Tripths Gov Nl cl is contrary to the statutory provisions & cannot therefore be approved. The Dy Tumpths Dir will be informed, accordingly.

Raw? yes

Dy Secretary

6513 ML(W)-45

(16) Please put up a draft letter explaining how the position taken up by the MG is incorrect & pointing out that (resolution) 6762 needs revision

(17) Send it through DC

DC
12/4

(18) Submit with a draft letter for approval

24/4

(19) Submit 24/4 revised draft for approval

(20) Revised Draft submitted for approval - Para 16 deleted

26/4

Revised 26/4 for approval before issue

Minister for Agr)

27/4

SL 49 To the Dy Comm Kurnool 3/5
NO 2 (2) 08 8/15-5-46

Issues instructions on the matter

Issue
6/5/46

19/5

No A6 C 2193/44-45

Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 12th April'45

To

The Secretary to Govt of Mysore,
Law Department, Bangalore

Re Levy of terminal tax on cocoanuts and copra exported out of the limits of Tiptur Town Municipality

====

Sir,

In forwarding herewith in original, the records received from the President Town Municipal Council, Tiptur, on the above subject, I have the honor to state as follows -

The proposal of the Municipal Council to the levy of terminal taxes on cocoanuts and copra at the rates noted in the margin*, received with President's letter No H C 46/44-45 dated 21st September 1944 was returned to the President with the observation as to how the Council proposes to meet certain difficulties and complications pointed out by this office in this behalf

* Cocoanuts	0-0-3 per Railway maund	
Copra	0-1-0 per maund of 96½ lbs	

The President now states that the matter was again placed before the Council at their meeting held on 13-2-45 when all the points raised in this office letter were duly considered at the meeting The Council have again resolved to obtain sanction of Government to the proposed levy of terminal taxes on the said commodities exported out of the limits of the Tiptur Municipality

As the required formalities have been observed and as objections have not been received from anyone to the levy of the said terminal taxes on the commodities referred to above within the prescribed period, I request that sanction of Government may be kindly obtained to the resolution of the Council to levy terminal taxes on the said commodities By the levy of

the

the said taxes the Council anticipates an annual income of Rs 12,000/-

I have the honor to be,
sir,
Your most obedient servant,

M A Shivanandappa
for Deputy Commissioner, (absent from Hqrs)
Tumkur District

AD 12/4

L 6975

Government of His Highness The Maharaja Of Mysore

Copy of letter No 6150 S L A C dated the 8th February 1944 from the assistant Comptroller Local Audit Circle Shimoga to the Deputy Commissioner, Tumkur, District Tumkur

Sir,

I have the honour to state that during the audit of the accounts of Tiptur Town Municipality for 1941-42, the Local Auditor has made the following observations which seem to deserve immediate consideration in the interests of the Municipal Revenues and also to have a procedure in conformity with that in vogue in other Municipalities

1) Dry and fresh cocoanuts as well as jaggery are being brought to Tiptur Town in large quantities and octroi duty is not levied on them as is done in other Municipalities

2) At present the shandy is allowed to take place in the Town itself and there is no revenue from shandy on account of this A separate maidan for this purpose may be allotted and ground rents levied so that Municipal revenue may be improved and facilities and comfort created both to the sellor as well as to the buyer as is in vogue in other places

3) The toll levied on laden carts is 0-3-0 as against 0-4-0 levied in other Town Municipalities By enhancing the rate the toll revenue will be improved by 33 % of the income on laden carts Carts passing through the town to other places are not being controlled by issue of through passes at one gate and recovering them at the other gate As there is the risk of loss of toll revenue, through pass system may be introduced

4) The right of slaughter is not being auctioned nor is any tax levied on the anumals brought into the town for the purpose of slaughter The Municipality has been losing revenue on account of this omission

sd/
Assistant Comtroller,

Memo

Forwarded with compliments to the President Tiptur Town Municipal Council for early necessary action and return along with his replies on the observations made by the Assistant Comptroller

P T O

Controller

Sd/- N Madhavan Rao,
Deputy Commissioner,
Tumkur District.

"Copy"
[illegible]
President
Tiptur Town Hall

6975

L 11469 26/5/49

Levy of terminal tax on cocoanuts and Copra exported out of the limits of Jaffna Municipality

To
The Dy Income Tax

Sir,

With reference to your letter No AG C 2193/44-45 of 12.4.45 on the above subject, I am directed to state that the Comptroller has suggested the levy of octroi on cocoanuts, copra and jaggery & to enquire why a terminal tax should be levied only on the last commodities while octroi is levied on other articles and why octroi may not be levied on the said articles as suggested by the Comptroller.

The records accompany

Yours etc

for Secretary to the Minister

Controller

Sd/- M Madhavan Rao.

6975

No A6 C 2193/44-45

Office of the Deputy Commissioner
Tumkur District,
Dated, Tumkur the 9th August 1945

To

The Additional Secretary
to the Government of Mysore,
Bangalore

Sir

Re Levy of terminal taxes on cocoanuts and copra exported out of the limits of Tiptur Town Municipality

With reference to your letter No L 11462 dated 26-5-45 on the above subject I have the honour to forward herewith ~~the~~ original, the records received from the President Town Municipal Council Tiptur and to request that sanction of Government may be kindly obtained to the levy of terminal taxes on the commodities as already resolved by the Council as the income expected to be realised therefrom would be more under terminal taxes due to heavy exports outside the State than under Octroi as the local consumption of these commodities would be less when compared with the exports and also it would be easy to enforce the tax and to collect the same at the Railway head

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District
9/8/45

PR

Controller

Sd/- M Madhavam Rao,

Recd L 6975
18-1-26

To

The D.C. Tuticorin Dist

Sir,

With reference to your letter the correspondence ending with your letter No. A1 c 2193/26 dated 5 & 15th re levy of terminal taxes on co-coconuts passing through the limits of the Tuticorin Municipality, I am directed to enquire the names of articles on which other is now levied in the land Pty, together with the rates of levy & the income derived therefrom during each of the last three years

In this connection I am also to invite your attn to

the process under
to sec 61 (b)(v) of the
Income Tax Act 1933, accordingly
to when a tenant has contracted well
not been given in any part of the same
time to be repaid whether the
present proposal would not be in conflict
with the above provision of law which
special difficulty there is for bringing any action
on the covenants imposed into the old limits

I am also to point out that, under
sec 62 (a) (b) of the Act, the rents for the
letting the flat should also be published simultaneously
If this does not appear to have been done the rents if any, planned
on the behalf may also be asked to post
It is observed that in from the Act Capital
letter no 615 S C of date 2 24 addressed
to you the survey of increasing the rent
revenue at the place
S. e also suggested such as letting the
shop in a separate shop under a tenant the firm of the
being of action on the ground brought to slaughter within old limits
& the dispute by arrestee of the slaughter of animals
It may be kindly stated whether action has been taken
on these points by the Mcl & what the results
may be kindly intimated records accompany for reference
retrospection

Thanks
for Secretary

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L-6975

Dated Bangalore 18 JANUARY 1946

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
REVENUE DEPARTMENT

To

The Deputy Commissioner,
Tumkur District,
TUMKUR

Sir,

With reference to the correspondence ending with your letter No Al C 2193/44-45 dated 9th August 1945 re levy of terminal taxes on cocoanuts and copra exported out of the limits of the Tiptur Town Municipality, I am directed to enquire the names of articles on which octroi is now levied in the said Municipality, together with the rate of levy and the income derived therefrom during each of the last three years

In this connection I am also to invite your attention to the proviso under section 61 (b) (v) of the Mysore Town Municipalities Act, 1933, according to which a terminal tax and an octroi shall not be in force in any Municipality at the same time and to request to be informed whether the present proposal would not be in conflict with the above provision of law and what special difficulty there is for levying any octroi on the copra or cocoanuts imported into the Municipal limits

I am also to point out that, under section 62 (a) & (b) of the Act, the rules for the levying of the tax should also be published simultaneously and this does not appear to have been done Draft rules, if any, framed in this behalf may also be submitted to Government

It is observed from the Asst Comptroller's letter No 615 S L A C dated 8th February 1944 addressed to you that other sources of increasing the Municipal revenues at the place are also suggested, such as holding the shandy in a separate shandy maidan outside the

town and the levy of octroi on sheep and goats brought for slaughter into the Municipal limits and the d-isposal by auction of the right of slaughter of animals It may be kindly stated whether action has been taken on these points by the Municipal Council and if so, what the result is may be kindly intimated

Records accompany for reference and retransmission

I have t he honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Revenue Dppartment

MAP/ 2

Ml 107-45-48-

6513

No A6 C 2193/44-45

Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 12th March 1946

From

Mir Safdar Hussain, Esq , B.A ,
Deputy Commissioner,
Tumkur District, Tumkur

To

J.B Mallaradhya, Esq , M.A ,
Secretary to the Govt of Mysore,
Revenue Dept:, Bangalore.

Sir,

Subject:- Levy of terminal tax on copra and cocoanuts exported from Tiptur town Municipal limits
--

With reference to your letter No L 6975/R dated 18th January 1946 calling for certain particulars on the above subject, I have the honor to forward herewith the file of correspondence ending with the Tiptur Town Municipal President's letter No H C 46/43-44 dated 12-2-1946 and to state as follows -

As desired in your letter a list of articles on which octroi is being levied and the income therefrom for the past three years received from the President is enclosed

As regards the levy of terminal tax on the exported copra and cocoanuts, the President reports that the Council have resolved to levy the terminal tax on exports (of copra and cocoanuts) on which no octroi is being levied and that the conditions required under Section 61 (a) (b) V of the Town Municipal Act-1933 are satisfied

It is further stated that as per Section 62 (a) and (b) of the Town Municipal Act -1933, publication of the proposed levy and enhancement of toll have been duly published as per notification dated 18-5-1944 and that no objections were received to the proposal The President states that the enhanced toll levy has been sanctioned in G O No L 8260/Ml 1010-44-41 dated 20-2-1945

As regards the suggestion made by the Assistant Comptroller for improving the Municipal revenues the President reports that the Council have resolved to lay out a shandy maidan for which acquisition

acquisition proceedings have been taken in hand He further states that the Council have in view the levy of octroi on sheep and goats, that come to the town and that the construction of a slaughter house and mutton stall are also proposed Thus it could be seen that the Municipal Council have taken action on all the points observed by the Assistant Comptroller to increase the Municipal revenue

I, therefore request that sanction of Government may kindly be obtained to the resolution of the Municipal Council in the matter of levying terminal tax on copra and cocoanuts exported from out of the town both by road and rail

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District.

AD 12/3

Appendix G—11

SUBJECT

Diary No of letter replied to 6513

General and Revenue Secretriat

( )

the 194

Date of issue 15-8-46

Signed by MCIAR

List of enclosures

Copied by

Examined by

Section Mul

File No 107-45

Serial No 49

No L 12708

To — W/R

The Deputy Comr,

Trincomalee St

Sir,

With reference to the correspondence ending with your letter No A6 C 2193/44-45 of 12 3 46 in the matter of the levy of terminal tax on copra & cocoanuts exported out of the limits of the Tiptur Town Municipal Council, I am directed to state that the Municipal Council is already levying octroi on certain articles e.g. betel leaves, sugar, etc & that

WD 0874—GPB—25 000—20 11-45

their present proposal to levy a terminal tax on cocoanuts is unacceptable, in view of the ~~[illegible]~~ proviso to ~~[illegible]~~ Section 61 (b)(v) of the Income Tax Municipalities Act 1933 which is mandatory

as the levy of the tax of terminal tax in one of the same bill cannot be permitted

am therefore to request that the resolution may be revised so as to give effect to the suggestion of the Postmaster General to levy octroi on cocoanuts, providing for repeal in the bylaws, if necessary

Copies of the records accompany I have the

from Hon Sec to Govt

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MY.

General and Revenue Secretariat

No L 12708/W-1Q

Dated Bangalore 18, May 1946.

From

The Secretary to the Government of His Highness the Maharaja of Mysore

Revenue Department

To

The Deputy Commissioner,
Tumkur District.

Sir,

With reference to the correspondence ending with your letter No.A6.C.2193/44-45 dated 12th March 1946 in the matter of the levy of terminal tax on copra and cocoanuts exported out of the limits of the Tiptur Town Municipality, I am directed to state that the Municipal Council is already levying octroi on certain articles i e , betel leaves, sugar etc., and that their present proposal to levy a terminal tax on cocoanuts is inacceptable as the levy of both octroi and terminal tax in one and the same Municipality cannot be permitted in view of the proviso to Section 61 (b) (v) of the Mysore Town Municipalities Act 1933 which is mandatory.

I am therefore to request that the resolution may be revised so as to give effect to the proposal of the Assistant Comptroller to levy octroi on cocoanuts, providing for refunds in the bylaws, if need be

Records accompany.

I have the honour to be,
Sir,
Your most obedient servant,

(Draft) for Secretary to Government,
Revenue Department

RS